

(5) in clause (v)—

(A) by striking “December 31, 2025” and inserting “December 31, 2026”, and

(B) by striking “January 1, 2027” and inserting “January 1, 2028”.

(b) **RULE FOR PROPERTY WITH LONGER PRODUCTION PERIODS.**—Section 168(k)(6)(B) of the Internal Revenue Code of 1986 is amended—

(1) in clause (i), by striking “January 1, 2024” and inserting “January 1, 2025”,

(2) in clause (ii)—

(A) by striking “December 31, 2023” and inserting “December 31, 2024”, and

(B) by striking “January 1, 2025” and inserting “January 1, 2026”,

(3) in clause (iii)—

(A) by striking “December 31, 2024” and inserting “December 31, 2025”, and

(B) by striking “January 1, 2026” and inserting “January 1, 2027”,

(4) in clause (iv)—

(A) by striking “December 31, 2025” and inserting “December 31, 2026”, and

(B) by striking “January 1, 2027” and inserting “January 1, 2028”, and

(5) in clause (v)—

(A) by striking “December 31, 2026” and inserting “December 31, 2027”, and

(B) by striking “January 1, 2028” and inserting “January 1, 2029”.

(c) **RULE FOR PLANTS BEARING FRUITS AND NUTS.**—Section 168(k)(6)(C) of the Internal Revenue Code of 1986 is amended—

(1) in clause (i), by striking “January 1, 2023” and inserting “January 1, 2024”,

(2) in clause (ii)—

(A) by striking “December 31, 2022” and inserting “December 31, 2023”, and

(B) by striking “January 1, 2024” and inserting “January 1, 2025”,

(3) in clause (iii)—

(A) by striking “December 31, 2023” and inserting “December 31, 2024”, and

(B) by striking “January 1, 2025” and inserting “January 1, 2026”,

(4) in clause (iv)—

(A) by striking “December 31, 2024” and inserting “December 31, 2025”, and

(B) by striking “January 1, 2027” and inserting “January 1, 2027”, and

(5) in clause (v)—

(A) by striking “December 31, 2025” and inserting “December 31, 2026”, and

(B) by striking “January 1, 2027” and inserting “January 1, 2028”.

(d) **EXTENSION.**—

(1) **IN GENERAL.**—Section 168(k) of the Internal Revenue Code of 1986 is amended—

(A) in paragraph (2)—

(i) in subparagraph (A)(iii), clauses (i)(III) and (ii) of subparagraph (B), and subparagraph (E)(i), by striking “January 1, 2027” each place it appears and inserting “January 1, 2028”, and

(ii) in subparagraph (B)—

(I) in clause (i)(II), by striking “January 1, 2028” and inserting “January 1, 2029”, and

(II) in the heading of clause (ii), by striking “PRE-JANUARY 1, 2027” and inserting “PRE-JANUARY 1, 2028”, and

(B) in paragraph (5)(A), by striking “January 1, 2027” and inserting “January 1, 2028”.

(2) **CONFORMING AMENDMENT.**—Clause (ii) of section 460(c)(6)(B) of the Internal Revenue Code of 1986 is amended by striking “January 1, 2027 (January 1, 2028)” and inserting “January 1, 2028 (January 1, 2029)”.

(e) **EFFECTIVE DATE.**—The amendments made by this section shall apply to property placed in service, and specified plants (as defined in section 168(k)(5)(B) of the Internal Revenue Code of 1986) planted or grafted, after December 31, 2022.

**SA 6611.** Mr. YOUNG submitted an amendment intended to be proposed by him to the bill H.R. 2617, to amend sec-

tion 1115 of title 31, United States Code, to amend the description of how performance goals are achieved, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_\_. EXTENSION OF TAX TREATMENT OF RESEARCH AND EXPERIMENTAL EXPENDITURES.**

(a) **IN GENERAL.**—Section 13206 of Public Law 115-97 is amended—

(1) in subsection (b)(3), by striking “2021” and inserting “2023”, and

(2) in subsection (e), by striking “2021” and inserting “2023”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect as if included in section 13206 of Public Law 115-97.

**SA 6612.** Mr. YOUNG submitted an amendment intended to be proposed by him to the bill H.R. 2617, to amend section 1115 of title 31, United States Code, to amend the description of how performance goals are achieved, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_\_. EXTENSION OF TAX TREATMENT OF RESEARCH AND EXPERIMENTAL EXPENDITURES.**

(a) **IN GENERAL.**—Section 13206 of Public Law 115-97 is amended—

(1) in subsection (b)(3), by striking “2021” and inserting “2022”, and

(2) in subsection (e), by striking “2021” and inserting “2022”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect as if included in section 13206 of Public Law 115-97.

**SA 6613.** Mr. COONS submitted an amendment intended to be proposed to amendment SA 6552 proposed by Mr. LEAHY to the bill H.R. 2617, to amend section 1115 of title 31, United States Code, to amend the description of how performance goals are achieved, and for other purposes; which was ordered to lie on the table; as follows:

On page 1589, after line 10, add the following:

**TITLE VIII—MADELEINE K. ALBRIGHT DEMOCRACY IN THE 21ST CENTURY ACT**

**SEC. 801. SHORT TITLE.**

This title may be cited as the “Madeleine K. Albright Democracy in the 21st Century Act”.

**SEC. 802. DEFINITIONS.**

In this title:

(1) **APPROPRIATE CONGRESSIONAL COMMITTEES.**—The term “appropriate congressional committees” means—

(A) the Committee on Appropriations of the Senate;

(B) the Committee on Foreign Relations of the Senate;

(C) the Committee on Appropriations of the House of Representatives; and

(D) the Committee on Foreign Affairs of the House of Representatives.

(2) **CIVIL AND POLITICAL RIGHTS.**—The term “civil and political rights” means the rights provided for in the International Covenant on Civil and Political Rights, done in New York December 16, 1966, as ratified by the United States of America.

(3) **DEMOCRACY PROGRAMS.**—For purposes of funds authorized to be appropriated by this title, the Foreign Assistance Act of 1961 (22

U.S.C. 2151 et seq.), or appropriated under any Act making appropriations for the Department of State, foreign operations, and related programs, the term “democracy programs” means programs that, consistent with section 133(b) of the Foreign Assistance Act of 1961 (22 U.S.C. 2152c(b)) and the International Covenant on Civil and Political Rights, done at New York December 16, 1966, support—

(A) good governance;

(B) credible and competitive elections;

(C) freedom of expression, association, assembly, and religion;

(D) human rights, labor rights, independent media, and the rule of law; and

(E) otherwise strengthen the capacity of democratic political parties, governments, nongovernmental organizations and institutions, and citizens to support the development of democratic states and institutions that are responsive and accountable to citizens.

(4) **NED.**—The term “NED” means the National Endowment for Democracy.

(5) **RELEVANT FEDERAL DEPARTMENTS AND AGENCIES.**—The term “relevant Federal departments and agencies” means—

(A) the Department of State;

(B) the United States Agency for International Development; and

(C) other Federal agencies that the President determines are relevant for purposes of this title.

(6) **USAID.**—The term “USAID” means the United States Agency for International Development.

**SEC. 803. PROGRAM PRIORITIZATION AND DEMOCRACY STRATEGY.**

(a) **PROGRAM PRIORITIZATION.**—As the global leader in promoting and advancing democratic principles, the United States Government should prioritize democracy programs that—

(1) align and are coordinated with diplomatic and security strategies for a given country or region;

(2) advance democracy during and following a country’s transition to democracy and address democratic backsliding in a country;

(3) support democracy and democratic voices in closed and repressive societies, including those defending the exercise of civil and political rights;

(4) counter the malign influence of authoritarian governments;

(5) counter corruption and kleptocracy, including by enhancing transparent, accountable, effective, and responsive governance;

(6) counter authoritarian abuse of technology and manipulation of elections, electoral data, and critical electoral infrastructure;

(7) promote internet freedom and combat digital authoritarianism, including the use of the internet and other digital technologies to restrict the exercise of civil and political rights;

(8) counter transnational repression;

(9) counter the increasing use of arbitrary detention;

(10) promote civic education and enhanced citizen participation in democratic processes; and

(11) protect the civil and political rights of religious and ethnic minorities.

(b) **STRATEGY.**—Not later than 120 days after the date of the enactment of this Act, the President shall submit to Congress a comprehensive strategy to promote democracy abroad that is informed by extensive consultations with the local actors impacted by such programs. The strategy shall encompass a whole of government approach to such efforts, and include detailed information on funding, goals and objectives, and oversight.